I direct that all Goodyear files pertaining to IP, both the physical and electronic files, be transferred to Roger D. Emerson at Emerson, Thomson & Bennett, 77 West Market Street, Akron, Ohio 44303 or made available for pick up by Roger Emerson. I understand and acknowledge that Brouse McDowell will assume no further professional responsibility for these matters after the date hereof. I further understand and acknowledge that I am responsible for payment of all fees and cost incurred by Brouse McDowell parts. It was had a cost incurred by Brouse McDowell parts. It was had a substitute to Goodynamic Conference of the conference of the

I want direct that my legal matters should continued to be handled by and the files to remain at Brouse McDowell.

Date; March 3, 2008

Bruce J. Handricks Esq.
Associate General Counsel
Intellectual Property Law
The Goodyear Tire & Rubber Co.

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